

## REVENUE ALLOCATION ORDINANCE

Ordinance # 01-100-03

### Section 1. Purpose

1.01. This ordinance shall govern the allocation of net revenues derived from the tribal business and enterprises, during each fiscal year. This ordinance is intended to comply with the requirements of the Tribal Constitution, the Little River Band of Ottawa Indians Gaming Ordinance, Ordinance No. 97-400-01, as amended, and the Indian Gaming Regulatory Act of 1988, 25 U.S.C. 2701 et seq. ("IGRA"). Acting by and through its duly elected Tribal Council, the Tribe shall use net revenues to strengthen the tribal government and tribal self-sufficiency, to support tribal economic development and provide for the current and future general welfare of the Tribe and its members.

1.02. This ordinance is further intended to be limited to the allocation of net revenues and not to include the allocation of grant funds, carry-over funds from prior fiscal years, or other forms of income.

### Section 2. Definitions

For the purposes of this Act:

2.01. "*Appropriation*" means the action of the Tribal Council and Tribal Ogema approving a budget for the Tribe or a resolution which identifies funds, to be obligated by a branch or subdivision of the Tribe.

2.02. "*Base Funding*" means the level of funding established by the Tribal Council as being necessary to carry out essential governmental functions by the Tribal government in accordance with the Tribal Constitution and as set forth in this ordinance.

2.03. "*Branch*" means the Tribal Judiciary, Tribal Council or Tribal Ogema and offices related thereto.

2.04. "*Budget*" means an allocation of revenue or other income to a specific account or other accounting location which does not accumulate across fiscal years.

2.05. "*Business*" means a corporation, partnership, limited liability company, joint venture or other activity that takes place outside of the Tribal government operations and is expected to generate revenues, a part of which are to be returned to the Tribe. "Business" includes those entities created by the Tribe for conventional business purposes, as well as those entities for which the primary purpose is to generate revenue for or to carry out essential governmental functions.

2.06. "*Enterprise*" means a subdivision of the Tribal government operations located within the executive branch that is intended to generate revenue to cover or exceed operating costs of the enterprise.

2.07. "*Executive branch*" means those programs and enterprises created and located under the authority and responsibility of the Tribal Ogema.

2.08. "*Fiscal Year*" means the time period designated by the Tribal Council for budgeting and accounting purposes.

2.09. "*Legislative branch*" means those offices and employees, as well as committees and commissions, created and located under the authority and responsibility of the Tribal Council.

2.10. "*Net Revenues*" means the sum of net gaming revenues, any net revenues from other enterprises and revenues distributed to the Tribe's General Fund in accordance with the charter or articles of incorporation for businesses. For purposes of this ordinance, the accounting principles recognized as Generally Accepted Accounting Principles (GAAP) shall apply to issues of preparation, interpretation, and auditing of enterprise or business financial statements and the computation of net revenues.

2.11. "*Net Gaming Revenues*" means the total gross revenues generated by each tribal gaming enterprise, less all operating expenses, principal payments due on financing, if any, and, any management fees paid under an approved management agreement.

2.12. "*Program*" means a subdivision of the Tribal government operations located within the Tribal Ogema branch that offers services or benefits at, below, or without cost. Programs are generally supported by Tribal revenues and grants.

- 2.13. “*Tribal agent*” means a board, commission, committee, or representative of a branch or subdivision who has been granted authority to act on behalf of the Tribe in regards to entering into contracts, agreements relating to funds of the Tribe, or obligating the Tribe to take action.
- 2.14. “*Tribal Budget*” means the budget prepared by the Tribal Ogema for the coming fiscal year providing for the operation of all branches and subdivisions of the Tribal Government.
- 2.15. “*Tribal Council Budget and Finance Committee*” means the Committee composed of 4 members of Tribal Council.
- 2.16. “*Tribal Government or Tribal Government Operations*” means all branches or subdivisions of the Little River Band of Ottawa Indians.
- 2.17. “*Tribal Ogema*” means the Chief Executive of the Little River Band of Ottawa Indians.
- 2.18. “*Subdivision*” means an program, enterprise, board, commission, committee, or support offices of the Judiciary, of the Tribal government operations.

### **Section 3. Fiscal Year**

- 3.01. The fiscal year shall be January 1 through December 31.

### **Section 4. Use of Net Revenues**

4.01. *Schedule of Allocation for Net Revenues.* The Tribal Council hereby establishes the following schedule for allocation of net revenues in order to provide funding for the support of tribal governmental operations, economic development and the preservation of Tribal sovereignty and self-determination:

- (a) *Programs and Enterprises, and Boards, Committees and Commissions:* An amount not to exceed \_\_\_ percent (\_\_\_%) of net revenues;
- (b) *Tribal Judiciary:* An amount equal to or not less than \_\_\_ percent (\_\_\_%) of net revenues; provided that, in any fiscal year, the amount allocated to the Tribal Judiciary shall be not less than the amount needed to bring the total level of funding for the Tribal Judiciary to the level of base funding established for such purposes in the appropriation process;
- (c) *Tribal Council and Tribal Ogema Functions:* An amount not to exceed \_\_\_ percent (\_\_\_%) of net revenues; provided that, in any fiscal year, the amount allocated to the Tribal Council and Tribal Ogema functions shall be not less than the amount needed to bring the total level of funding for the Tribal Council and Tribal Ogema functions to the level of base funding established for such purposes in the appropriation process;
- (d) *Capital Outlay Budget:* subject to the cap established for such purposes in section 8 and 9, an amount equal to not less than \_\_\_ percent (\_\_\_%) of net revenues;
- (e) *Self-Sufficiency Fund:* subject to the cap established for such purposes in section 9, an amount not less than \_\_\_ percent (\_\_\_%) of net revenues;
- (f) *Economic Development Budget:* subject to the cap established for such purposes in sections 9 and 10, an amount equal to not less than \_\_\_ percent (\_\_\_%) of net revenues;
- (g) *Rights Protection Fund:* subject to the cap established for such purposes in section 11, an amount equal to not less than \_\_\_ percent (\_\_\_%) of net revenues; and
- (h) *Contingency Reserve Fund:* subject to any cap established for such purposes in section 12, an amount equal to not less than \_\_\_ percent (\_\_\_%) of net revenues.

4.02. *Timing of Allocations.*

- (a) *Net Gaming Revenues.* Tribal gaming enterprises shall, on or before the twentieth (20<sup>th</sup>) day of each month, file a financial report with the Tribal Council describing the gross revenues, operating expenses, principal repayment(s) on debt (if any), management fees (if any), any other approved deductions from gross revenues, and the amount of net gaming revenues to be distributed to the Tribe from the previous month’s operations. The Tribal Ogema shall compute the allocations in accordance with the schedule established in section 4.01, and present such allocations to the Tribal

Council for approval before the thirtieth (30<sup>th</sup>) day of such month.

(b) *Business Revenues*. For all businesses, the Tribal Ogema shall file a financial report, describing gross revenues, operating expenses, other approved deductions from gross revenues, and the amount of net revenues to be distributed, in accordance with the schedule (monthly, quarterly, annually) established in such business' charter or articles of incorporation. The Tribal Ogema shall compute the allocations in accordance with the schedule established in section 4.01, and present such allocation to the Tribal Council for approval before the thirtieth (30<sup>th</sup>) day of the month the financial report is delivered.

(c) *Enterprise Revenues*. For all enterprises, the Tribal Ogema shall file a financial report describing gross income, operating expenses, other approved deductions from gross income, and the amount of net income generated.

#### 4.03. *Re-allocation of Unexpended Funds*.

(a) *Re-allocation of Unexpended Funds Authorized*. Any net revenues allocated to funding for programs and enterprises, or boards, committees or commissions, under section 4.01(a), to Tribal Council or Tribal Ogema functions under section 4.01(c), which are in excess of the amounts obligated for those purposes in any fiscal year, or which are in excess of any cap established for such purpose, may be re-allocated by resolution of the Tribal Council to any of the other purposes authorized in section 4.01.

(b) *Report of Revenues and Allocations*. On or before the 30<sup>th</sup> day of August of each fiscal year, the Tribal Ogema, in consultation with the financial officer for each enterprise and business, shall prepare a report for presentation to the Tribal Council Budget and Finance Committee which details:

- (i) net income or revenues generated to date during that fiscal year by each enterprise and business;
- (ii) the amount of net income or revenues allocated to each purpose authorized in section 4.01;
- (iii) the net income or revenues projected for each enterprise and business for the balance of the fiscal year; and
- (iv) the amount of unexpended funds available for re-allocation.

(c) *Timing of Re-allocation*. The Tribal Council Budget and Finance Committee, in consultation with the Tribal Ogema, shall recommend any re-allocation of unexpended funds to the Tribal Council on a quarterly basis.

4.04. *Limitation on Use of Net Revenues and Unexpended Funds; Per Capita*. Net revenues and unexpended funds shall be used for governmental purposes as a primary use. No net revenues or unexpended funds shall be used for the payment of a per capita until all governmental needs are met.

## **Section 5. Revenues Allocated to Programs and Enterprises, and Boards, Committees and Commissions**

5.01. *Authorized Purposes*. The amounts allocated to fund programs and enterprises, and boards, committees and commissions, pursuant to section 4.01(a), may be used for the following purposes:

- (a) As a tribal supplement to extend contracts and programs funded under the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450 et seq.);
- (b) As a tribal supplement to fund an under recovery in the indirect cost pools;
- (c) As a tribal supplement to fund Tribal governmental operations that do not comply with indirect cost regulations;
- (d) To fund Tribal governmental operations, including planning, conservation and law enforcement, not included in the Tribal Ogema functions portion of the tribal budget;
- (e) To fund tribally-sponsored programs and member benefits, such as education, health, housing, social services and cultural preservation; and

- (f) To donate to charitable organizations and for charitable purposes.
- 5.02. *Appropriation of Revenues Allocated.* The Tribal Council shall authorize the disbursement of net revenues allocated to programs and enterprises, and boards, committees and commissions, in accordance with appropriations approved in the annual tribal budget.
- 5.03. Revenues allocated to programs and enterprises shall be included in the General Fund.
- 5.04. *Investment of Unexpended Funds.* Revenues allocated to programs and enterprises, or boards, committees and commissions, shall be invested in short-term investment vehicles. The investment policy to be followed is that of preserving the principal and of obtaining the highest interest or rate of return current markets can safely provide. The investment agreement must further provide that the maturity dates of investments be staggered to provide for maturity ninety (90) days prior to the time such funds will be needed for programs and enterprises.

## **Section 6. Revenues Allocated to the Tribal Judiciary**

- 6.01. *Authorized Purposes.* The amounts allocated to fund the Tribal Judiciary, pursuant to section 4.01(b), may be used for the following purposes:
- (a) As a tribal supplement to assure the permanent appropriation of base funding for the Tribal Judiciary and judicial functions established in the tribal budget; and
  - (b) As a tribal supplement to fund supplemental or increased requirements and programs above the level of base funding, approved for the Tribal Judiciary in the tribal budget.
- 6.02. *Appropriation of Revenues Allocated.* The Tribal Council shall authorize the disbursement of net revenues allocated to the Tribal Judiciary in accordance with appropriations approved in the tribal budget.
- 6.03. Revenues allocated to the Tribal Judiciary shall be included in the General Fund.
- 6.04. *Investment of Unexpended Funds.* Revenues allocated to the Tribal Judiciary shall be invested in short-term investment vehicles. The investment policy to be followed is that of preserving the principal and of obtaining the highest interest or rate of return current markets can safely provide. The investment agreement must further provide that maturity dates of investments be staggered to provide for maturity ninety (90) days prior to the time such funds will be needed for judicial purposes.

## **Section 7. Revenues Allocated to the Tribal Council and Tribal Ogema Functions**

- 7.01. *Authorized Purposes.* The amounts allocated to fund the Tribal Council and Tribal Ogema functions, pursuant to section 4.01(c), may be used for the following purposes:
- (a) As a tribal supplement to assure the permanent appropriation of base funding for Tribal Council functions as established in the tribal budget;
  - (b) As a tribal supplement to assure the permanent appropriation of base funding for Tribal Ogema functions as established in the tribal budget;
  - (c) As a tribal supplement to fund supplemental or increased requirements and programs above the level of base funding, which is approved for the Tribal Council or Tribal Ogema functions in the tribal budget;
  - (d) As a tribal supplement to fund an under recovery in the indirect cost pool;
  - (e) As a tribal supplement to fund Tribal Council or Tribal Ogema functions that do not comply with indirect cost regulations; and
  - (f) As a tribal supplement to fund un-recovered expenses associated with operations of the Gaming Commission, which are not paid out of operating expenses.
- 7.02. *Appropriation of Revenues Allocated.* The Tribal Council shall authorize the disbursement of net revenues allocated to Tribal Council and Tribal Ogema functions in accordance with appropriations approved in the tribal budget.
- 7.03. Revenues allocated to the Tribal Council or Tribal Ogema functions shall be included in the General Fund.

7.04. *Investment of Unexpended Funds.* Revenues allocated to the Tribal Council and Tribal Ogema functions shall be invested in short-term investment vehicles. The investment policy to be followed is that of preserving the principal and of obtaining the highest interest or rate of return current markets can safely provide. The investment agreement must further provide that maturity dates of investments shall be staggered to provide for maturity ninety (90) days prior to the time such funds will be needed for Tribal Council or Tribal Ogema purposes.

## **Section 8. Revenues Allocated to Fund the Capital Outlay Budget**

8.01. *Authorized Purposes.* The amounts allocated to fund the Capital Outlay Budget, pursuant to section 4.01(d), may be used for the following purposes:

- (a) To fund the acquisition of tribal lands, tribal facilities, buildings and interests in land for any authorized tribal purpose;
- (b) To fund the development of tribal lands, including development of roads, utilities and infrastructure, necessary to promote and support the use of lands and buildings for the purposes such lands and buildings were acquired;
- (c) To fund capital improvements to existing tribal lands and facilities; and
- (d) To fund the investment account authorized by section 9 for the purpose of securing or servicing debt authorized for funding the purposes described in paragraphs (a) through (c).

8.02. *Appropriation of Revenues Allocated; Cap on Allocation.* The use of net revenues allocated to fund the acquisition and development of land, buildings, and interests in land shall be approved through the appropriation of funds for such purposes in the tribal budget; provided that the total amount of unobligated revenues held in the Capital Outlay Budget shall not exceed seven and a half million dollars (\$7,500,000.00).

8.03. Revenues allocated to the acquisition and development of tribal lands, facilities and buildings shall be included in the Capital Outlay Budget.

8.04. *Investment of Unexpended Funds.* Revenues allocated to the acquisition and development of lands and buildings may be invested in investment vehicles with a range of maturity dates tailored to the purpose authorized. Those revenues appropriated for the purpose of funding cash purchases of lands or buildings, or development of lands or buildings, shall be invested in short-term investment vehicles, which mature sixty (60) days prior to the time such funds will be needed.

## **Section 9. Revenues Allocated for Investment and Long-term Self-Sufficiency of the Tribe – Trust Fund**

9.01. *Authorized Purposes - Trust Fund.* The amounts allocated for investment and long-term self-sufficiency of the Tribe, pursuant to section 4.01(e), may be used for the following purposes:

- (a) To fund the establishment of an investment account, described in section 9.03, to be managed for the purpose of pledging such funds to secure or service loans or other obligations, authorized for any of the purposes described in this ordinance;
- (b) To fund the establishment of a Self-Sufficiency Trust Fund, described in section 9.05, to be managed for the purpose of preserving and promoting the long-term self-sufficiency of the Tribe; and
- (c) To pay the fees and expenses associated with retaining the services of a professional investment manager or trust manager for managing the account/fund authorized by this section.

9.02. *Appropriation of Revenues Allocated.* The appropriation of revenues allocated to the purposes authorized in this section shall be determined by the Tribal Council on an annual basis.

9.03. *Engagement of Investment/Trust Fund Management Firm.* The Tribal Council shall engage a consulting or advisory firm to assist in selection of an independent professional investment management firm. The Tribal Council shall engage an independent investment management firm with proven competence and experience established in the business of counseling large endowments, trusts or pension funds.

9.04. *Investment Account.* The Tribal Council shall establish an investment account to be managed for the

purpose of pledging such funds to secure or service debt authorized to fund any of the purposes described in section 4.01(e).

(a) *Funding of Investment Account; Principal Cap.* The Tribal Council shall annually determine the percentage of funds allocated to the Trust Fund to be deposited in the investment account during each fiscal year. The Tribal Council may also allocate a portion of the funds allocated to land acquisition and development and economic development activities to the investment account; provided that the principal amount of the investment account authorized in this section shall not exceed twenty million dollars (\$20,000,000.00) at any time.

(b) *Investment Management Plan.* The Tribal Council, in consultation with its investment manager, shall develop a plan for managing, investing and distributing income and principal from the account to match the requirements from the Tribe's operating, enterprise and fixed asset group budgets. Income not distributed shall be re-invested and added to the principal amount of the account. The Tribal Council, in consultation with its investment manager, may obligate or pledge future income and up to fifty percent (50%) of the principal of this account to secure loans or other debt. In defining the provisions for administration of this account, the Tribal Council, shall establish rules and standards for the invasion of the principal.

9.05. *Self-Sufficiency Trust Fund.* In order to promote and assure the long-term self-sufficiency of the Tribe, the Tribal Council shall establish a trust to be known as the "Self-Sufficiency Trust Fund." The Tribal Council shall annually determine the percentage of funds allocated to investment and long-term self-sufficiency to be deposited in the Self-Sufficiency Trust Fund during each fiscal year.

(a) *Duration of Trust.* The Self-Sufficiency Trust Fund established in this section shall continue in existence so long as the Tribe exists and is recognized by the United States. The principal of these trust funds shall not be invaded or distributed except upon termination or disestablishment of the Tribe.

(b) One-hundred percent (100%) of the earnings generated by the Self-Sufficiency Trust Fund shall be re-invested in the fund and shall not be distributed until the principal amount of the fund contains not less than twenty million dollars (\$20,000,000.00), at which time all or any portion of the earnings may be re-invested or distributed by the Tribal Council.

(c) *Use of Earnings.* In distributing earnings, the Tribal Council shall give priority to using the funds to meet any anticipated shortfalls in base funding for essential governmental functions (legislative, judicial, executive, law enforcement) and to fund direct, essential services (i.e. health, education, housing, social services) to tribal members, particularly tribal elders and children.

(d) The Tribal Council in consultation with its investment manager, shall develop a plan for managing, investing, administering and distributing income and principal from the Trust Fund.

9.06. Revenues allocated to the investment account or the Self-Sufficiency Trust Fund shall be included in the Trust Funds Budget of the Tribe.

9.07. *Investment of Funds.* Revenues allocated to Trust Fund shall be managed pursuant to an investment policy to be adopted by resolution of the Tribal Council. At a minimum, that investment policy shall provide:

(a) That the revenues appropriated to an investment account be weighted toward investments with long-range goals and maturities that provide for obtaining the highest rate of return current markets can safely provide;

(b) A percentage allocation of equities and debt instruments;

(c) Investment objectives to be reviewed on a quarterly basis by the Tribal Council; and

(d) That the revenues appropriated to the Trust Fund shall be maintained as separate accounts, which shall be audited at least once each fiscal year by a certified public accountant who shall prepare a report on the results of such audit. The report of the audit shall be available for inspection by any member of the Little River Band of Ottawa Indians.

## **Section 10. Revenues Allocated for Tribal Economic Development Budget**

10.01. *Authorized Purposes.* The amounts allocated to fund tribal economic development, pursuant to section 4.01(f), may be used for the following purposes:

- (a) To provide supplemental funding for ongoing enterprises, including funds for capital acquisitions for such enterprises;
- (b) To provided start-up capital for new business ventures, business acquisitions and commercial investments benefitting the Tribe;
- (c) To fund infrastructure improvements to support tribal economic development activities;
- (d) To fund the establishment of a revolving credit account for loans to support business enterprises of tribal members;
- (e) To fund the establishment of a business development corporation to provide technical assistance and support to businesses and business enterprises of tribal members; and
- (f) To fund the establishment of the investment account authorized by section 9, for the purpose of pledging such funds to secure or service debt authorized for the purposes described in paragraphs (a) through (e).

10.02. *Appropriation of Revenues Allocated; Cap on Allocations.* The Tribal Council may authorize the disbursement of net revenues allocated to tribal economic development activities as a part of appropriations approved in the tribal budget; provided that the amount of unobligated revenues held for such purposes in the Economic Development Budget of the Tribe shall not exceed ten million dollars (\$10,000,000.00) at any time. Requests for obligation of appropriations in support of economic development proposals may be considered in accordance with procedures adopted by the Tribal Council.

10.03. Revenues allocated to tribal economic development activities shall be included in the General Fund of the Tribe.

10.04. *Investment of Unexpended Funds.* Revenues allocated to fund tribal economic development activities may be invested in investment vehicles with a range of maturity dates tailored to the purpose authorized. Those revenues appropriated for the purpose of the direct funding of economic development activities or business acquisition shall be invested in short-term investment vehicles, which mature ninety (90) days prior to the time such funds will be needed.

## **Section 11. Revenues Allocated to the Rights Protection Fund**

11.01. *Authorized Purposes.* The amounts allocated to fund programs for the enhancement and preservation of tribal sovereignty, pursuant to section 4.01(g), shall be used for the purpose of establishing a fund, known as the "Rights Protection Fund", which may be used for the following purposes:

- (a) To fund supplemental or increased requirements in the Tribe's Legal Department, which are necessitated by efforts to enhance and preserve tribal sovereignty;
- (b) To fund supplemental or increased requirements historical, ethnohistorical or other research related to enhancement and preservation of tribal sovereignty;
- (c) To cover legal fees associated with the retention of special counsel and litigation expenses (including expert costs) authorized in support of efforts to enhance and preserve of tribal sovereignty; and
- (d) To support or oppose legislative initiatives which impact tribal sovereignty.

11.02. *Appropriation of Revenues Allocated; Cap on Allocation.* The Tribal Council shall authorize the disbursement of net revenues allocated to the Rights Protection Fund in accordance with appropriations approved in the tribal budget or through supplemental appropriations. The Tribal Council shall, not less than annually, review and establish the priorities for activities to be carried out with funds appropriated from the Rights Protection Fund. Allocations of net revenues to the Rights Protection Fund shall be managed so that the unobligated balance of that fund does not exceed two million dollars (\$2,000,000.00) at the end of any fiscal year.

11.03. Revenues allocated to the Rights Protection Fund shall be included in the Trust Fund.

11.04. *Investment of Unexpended Funds.* Revenues allocated to the Rights Protection Fund shall be invested in short-term investment vehicles. The investment policy to be followed is that of preserving the principal and of obtaining the highest interest or rate of return current markets can safely provide. The investment agreement must further provide that maturity dates of investments shall be staggered to provide for maturity ninety (90) days prior to the time such funds will be needed for the purposes authorized.

## **Section 12. Revenues Allocated to the Contingency Reserve Fund**

12.01. *Authorized Purposes.* The amounts allocated to the Contingency Reserve Fund shall be utilized as a reserve fund for unbudgeted funds, or unexpended funds from previous fiscal years.

12.02. *Appropriation of Revenues Allocated; Cap on Allocation.* The Tribal Council shall authorize the disbursement of funds in the Contingency Reserve Fund in accordance with the budgeting process or a resolution making allocations therefrom. As a result of audit findings, or by recommendation of the Tribal Ogema, the maximum amount in the Contingency Reserve Fund shall be set on an annual basis.

12.03. *Investment of Funds.* Until such time as the use of revenues allocated to the contingency reserve are developed and approved in accordance with the terms of this section 12, those revenues shall be invested in investment vehicles with maturity dates not to exceed ninety (90) days. The investment policy to be followed is that of preserving the principal and of obtaining the highest interest or rate of return current markets can safely provide.

## **Section 13. Severability**

13.01. If any section, or any part thereof, of this ordinance or the application thereof to any party, person or entity or in any circumstance shall be held invalid for any reason whatsoever by a court of competent jurisdiction or by the Department of the Interior, the remainder of the section or part of this ordinance shall not be affected and shall remain in full force and effect as though no section or part has been declared to be invalid.

## **Section 14. No Waiver of Sovereign Immunity**

14.01. Nothing in this ordinance shall provide or be interpreted to provide a waiver of sovereign immunity from suit of the Tribe or any of its governmental officers and/or agents.

## **Section 15. Effective Date**

15.01. This ordinance shall take immediate effect after the date of its enactment.

15.02. *Applicability - Accounts; Percentages.* Until such time as the Tribal Council shall amend this Ordinance to remove this Section, this Ordinance shall be for the purposes of setting forth specific accounts and budget processes, but shall be for guidance only in regards to required percentages. It is the intent of the Tribal Council, upon adoption of this Ordinance, to review on an annual basis, from Fiscal Year 2000 until such time as this ordinance is amended, the percentages allocated to each specified account(s) identified herein for purposes of directing accurate percentage allocations.